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UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA LOS ANGELES DIVISION	
IN RE JOE TORRES, Debtor. JOE TORRES, Plaintiff. v. UNITED STATES OF AMERICA, et al., Defendants.	CASE NO.: 2:21-bk-12801-ER CHAPTER: 7 ADVERSARY NO.: 2:21-ap-01113-ER NOTICE OF LODGMENT OF ORDER OR JUDGMENT IN ADVERSARY PROCEEDING RE: Stipulation to Resolve Whether IRS Tax Liabilities are Subject to Discharge

PLEASE TAKE NOTE that the order or judgment titled *Order Establishing IRS Tax Subject to Discharge* was lodged on 7/23/21 and is attached. This order relates to the motion which is docket number 10.

EXHIBIT A

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9 UNITED STATES BANKRUPTCY COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 LOS ANGELES DIVISION

12 In re:
13 Joe Torres,
14 Debtor.

Case No. 2:21-bk-12801-ER

Chapter 7 Bankruptcy

Adv. Case No. 2:21-ap-01113-ER

Order Establishing IRS Tax Subject to
Discharge

17 Joe Torres,
18 Plaintiff.

19 v.

20 United States of America, et al;
21 Defendants.

1 The Court, having considered the Stipulation of the Joe Torres
2 (Plaintiff) and the United States of America, on behalf of its agency the
3 Internal Revenue Service, by and through their respective attorneys of
4 record, and good cause appearing,

5 **IT IS ORDERED** that the Stipulation of Plaintiff and the United
6 States resolving all claims against the United States in the above-captioned
7 complaint is hereby approved.

8 **IT IS FURTHER ORDERED** that Plaintiff's federal income tax
9 obligations for tax, interest, and penalties for the tax year 2013 is subject to
10 Discharge, pursuant to 11 U.S.C. §§ 523(a)(1)(A) and (B), and 727.

11 **IT IS FURTHER ORDERED** that the dischargeability of Plaintiff's
12 federal income tax liability for tax year 2013 may be revoked under 11
13 U.S.C. § 523(a)(1)(C) if the United States or the IRS discover evidence that
14 the Plaintiff has willfully attempted to evade or defeat said tax liabilities.

15
16 **IT IS SO ORDERED.**

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19 ###

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 300 N. Los Angeles Street, Suite 7211, Los Angeles, CA 90012

A true and correct copy of the foregoing document entitled: **NOTICE OF LODGMENT OF ORDER OR JUDGMENT IN ADVERSARY PROCEEDING** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On 7/23/21, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Bruce A Boice bboice@lawyer.com, r51856@notify.bestcase.com
United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov
Edward M Wolkowitz (TR) emwtrustee@lnbyb.com,
ewolkowitz@iq7technology.com;ecf.alert+Wolkowitz@titlexi.com

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL: On 7/23/21, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on 7/23/21, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

7/23/21
Date

Maria Luisa Q. Parcon
Printed Name

/s/ Maria Luisa Q. Parcon
Signature